Maine Revised Statutes

Title 36: TAXATION

Chapter 105: CITIES AND TOWNS

§558. TAXES PRORATED BETWEEN SELLER AND PURCHASER

A purchaser of real estate may agree with the previous owner or party to whom the real estate was formerly taxed to pay the pro rata or proportional share of taxes. Unless otherwise specified by the parties to the agreement, the taxes shall be prorated over the period of the fiscal year of the municipality in which the land is located. [1981, c. 23, (RPR).]

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SECTION HISTORY 1981, c. 23, (RPR).
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